

SANDRICK LAW FIRM LLC

A DIVISION OF KOVITZ SHIFRIN NESBIT

January 26, 2026

Village of Homewood Village President and Board of Trustees
c/o Ms. Angela Mesaros
Director of Economic and Community Development
Village of Homewood
2020 Chestnut Rd
Homewood, IL 60430

Re: Request for Renewal of Class 8 Incentive Renewal
PIN(S): 29-33-100-067-1001
29-33-100-067-1002
29-33-100-067-1003
29-33-100-067-1010
29-33-100-067-1011
29-33-100-067-1012
29-33-100-067-1014
Address: 17759-17845 Bretz Dr, Homewood
Applicant: Homewood Business Park Condo Association

Dear Ms. Mesaros:

On behalf of our client, the Homewood Business Park Condo Association, we are respectfully requesting that the Village of Homewood issue a Resolution of Support for a renewal for an additional term of the Class 8 Property Tax Incentive for the 7 commercial condo units located at 17759-17845 Bretz Drive.

The original incentive, granted in 2016, has been instrumental in the property's stability. As the incentive begins to phase out, a renewal is essential to ensure this diverse ecosystem of Homewood businesses remains viable.

The Need for Relief

As a brief background, the Class 8 Property Tax Incentive is a critical economic development tool by Cook County to encourage commercial and industrial reinvestment. It allows qualifying properties to be assessed at 10% of market value rather than the standard 25% assessment rate applied to other commercial properties. This designation does not remove the property from the tax rolls; rather, it stabilizes the tax burden to a competitive level, ensuring the property remains occupied, productive, and a generator of revenue for the Village.

Property Profile and Community Impact

These seven commercial condominium units house a unique mix of local businesses that contribute to the Village's identity as a hub for skilled trades and manufacturing. The occupied units consist of:



1005 175TH STREET
HOMEWOOD, IL 60430
(312) 867-1515 • FAX: (312) 867-1616

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LINCOLNSHIRE, IL 60069-4331
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Request for Renewal of Class 8 Incentive Renewal
PIN(S): 29-33-100-067-1001, et. al.
Address: 17759-17845 Bretz Dr, Homewood
Applicant: Homewood Business Park Condo Association
Page 2

1. **Homewood Bat Company:** A true "Made in Homewood" success story. This manufacturer and retailer produces professional-grade wood baseball bats from ash, yellow-birch, and maple trees, putting the Village's name in the hands of athletes across the region.
2. **Kevin's Garage:** A specialized automotive craftsman shop providing full-service Harley Davidson repair and customization, drawing motorcycle enthusiasts to the park.
3. **R&R Plumbing Technicians:** A vital service provider delivering professional plumbing for residential and commercial clients throughout the south suburbs.
4. **Rabid Brewing (Transition):** While currently occupying a space, this tenant is expected to vacate in 2026. Securing the Class 8 renewal is absolutely critical to marketing this unit to a new tenant. Without the incentive, attracting a replacement user for a brewery/industrial space will be significantly more difficult.

Economic Impact: Sales Tax Generation

Unlike standard industrial warehouses that offer little financial return to the Village beyond property taxes, these specific tenants are "maker-retailers" that generate consistent **Sales Tax** revenue for Homewood:

- **Homewood Bat Company:** As a direct-to-consumer manufacturer, they operate a retail showroom on-site. Every bat sold to a visiting player, parent, or team generates retail sales tax for the Village.
- **Kevin's Garage:** Motorcycle customization is a high-ticket business. While labor is a service, the high-value parts, chrome accessories, and performance upgrades sold during these customization projects are taxable tangible personal property, creating a steady stream of sales tax revenue on high-dollar transactions.

Retaining these businesses ensures that this sales tax revenue stays in Homewood rather than shifting to a neighboring municipality.

Tax Analysis

This renewal is critical to the continued viability of these small businesses. "But for" this incentive, the units face an unsustainable financial burden. If the incentive expires, the collective annual property tax liability is projected to jump from approximately **\$62,000 to over \$154,000**.

- **Financial Shock:** This represents a staggering **150% increase** in tax liability.
- **Impact on Small Business:** For niche manufacturers and service providers like Homewood Bat Co. and Kevin's Garage, more than doubling the tax bill erodes the margin needed to buy materials and pay skilled labor.

"But for" the Class 8 Incentive renewal, the gross occupancy cost would become prohibitive. The Class 8 renewal is the specific tool that prevents vacancy and keeps these unique businesses in Homewood.

Request for Renewal of Class 8 Incentive Renewal
PIN(S): 29-33-100-067-1001, et. al.
Address: 17759-17845 Bretz Dr, Homewood
Applicant: Homewood Business Park Condo Association
Page 3

Conclusion

We have attached a copy of the Class 8 Renewal Application filed with the Cook County Assessor's office.

We are, therefore, respectfully requesting that the Village of Homewood issue a Resolution of Support for the renewal of an additional term of the Class 8 Incentive. This renewal will ensure vital community assets remains accessible to village residents for the next decade.

Should you have any questions or need additional documentation, please feel free to give me a call.

Sincerely,

SANDRICK LAW FIRM LLC

A handwritten signature in black ink, appearing to read 'M. Pyrchalla', written over the printed name.

Michael J. Pyrchalla
Attorney

17759-17845 Bretz Drive, Homewood, IL

Tax Projections

	Class 5	Incentive
Assumed TAV	332,578	133,031
Eff Tax Rate	46.045%	(Based on last available)

	25%	10%
Base Year	\$ 153,135	\$ 61,254
Year 2	\$ 156,964	\$ 62,785
Year 3	\$ 160,888	\$ 64,355
Year 4	\$ 164,910	\$ 65,964
Year 5	\$ 169,033	\$ 67,613
Year 6	\$ 177,590	\$ 71,036
Year 7	\$ 182,030	\$ 72,812
Year 8	\$ 186,580	\$ 74,632
Year 9	\$ 191,245	\$ 76,498
Year 10	\$ 196,026	\$ 78,410

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January 15, 2026

Ira Horwitz
Cook County Assessor's Office
Incentive Program
118 North Clark Street
Chicago, IL 60602

Re: Class 8 Renewal Application
PIN: 29-33-100-067-1001 to 1003; 1010 to 1012 & -1014
Address: 17759-17845 Bretz Drive, Homewood
Applicant: Homewood Business Park Condo Assoc.

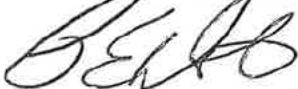
Dear Ira:

Enclosed, please find a Class 8 Renewal Application along with a check in the amount of \$1,000.00 for the above-referenced parcel. We will forward the resolution as soon as we receive it.

Should you need any additional information or documentation, please feel free to give me a call. Thank you for your help and cooperation with this matter.

Sincerely,

SANDRICK LAW FIRM LLC



Adam E. Dotson
Director of Economic Development
AED/nrb

Enclosure

I, Adam E. Dotson

the undersigned, certify that I have read this Renewal Application and that the statements set forth in this Renewal Application and in the attachments hereto are true and correct, except as those matters stated to be on information and belief and as to such matters the undersigned certifies that he/she believes the same to be true.



Signature

01/15/2026

Date

Adam E. Dotson

Print Name

Agent for applicant

Title

02/10/2020

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